**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**SPECIAL CIVIL APPLICATION No. 13940 of 2007**

**For Approval and Signature:**

**HONOURABLE MR.JUSTICE AKSHAY H.MEHTA**

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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**NILESHBHAI SHANTILAL VAIDHYA - Petitioner(s)**
**Versus**
**THE STATE OF GUJARAT & 1 - Respondent(s)**

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**Appearance :**
MR MP PRAJAPATI for Petitioner(s) : 1,
MR KRUNAL PANDYA A.G.P. for Respondent(s) : 1 - 2.

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**CORAM : HONOURABLE MR.JUSTICE AKSHAY H.MEHTA**

**Date : 12/06/2007**

**ORAL JUDGMENT**

1. **RULE**. Mr. Krunal Pandya learned A.G.P., waives service of rule on behalf of the respondents. At the request of the learned advocates for the parties, the matter is taken up for final hearing today.

2. In this petition, the issue which is agitated before this Court is similar to the issues which were agitated in Special Civil Application No.26679 of 2006 and allied matters. Special Civil Application No.26679 of 2006 and its allied matters were disposed of by the learned Single Judge of this Court by order dated 27.12.2006. For the reasons recorded in the said order the matters were remanded to the concerned authority by giving direction in paragraph 6 thereof. In paragraph 6 of the said judgment the learned Single Judge has observed as under:-

> "6. As a cumulative effect of the aforesaid facts, reasons and judicial pronouncements, the impugned orders/Notices are violative of Article 14 of the Constitution of India as they are non-speaking orders and arbitrary in nature and, therefore, all the impugned orders/Notices passed by the Deputy Collector/ Collector, Stamp Duty Valuation Organisation are hereby quashed and set aside. All the matters are remanded to the concerned Deputy Collector, Stamp Duty Valuation Organization / Collector of Stamps for taking a fresh decision and for passing a speaking order, as per the Act,1958 read with the Rules,1984 and after giving an opportunity of being heard to the petitioners.
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> In certain matters, it is observed that the petitioners have no option but to approach the appellate authority. They approached appellate authority but the delay has not been condoned. Requisite amount has not been paid or has been paid partly, in preferring the Appeal. Such order of non-condonation of delay are also hereby quashed and set aside. The amount deposited by the petitioners, while preferring

> appeal, shall be refunded to the petitioners, by the respondent authorities upon proper application and upon proper verification of proof of the deposit of the amount. The parties will be at liberty to make their submissions before the concerned Deputy Collector, Stamp Duty Valuation Organization / Collector of Stamps, which may be dealt with by them while passing the orders in accordance with law. In each of the aforesaid matters, Rule made absolute to the aforesaid extent with no order as to costs."

3. In view of the aforesaid, the impugned order/Notice passed by the Deputy Collector/ Collector, Stamp Duty Valuation Organization is hereby quashed and set aside. The matter is remanded to the concerned authority for adjudication in accordance with the directions of paragraph 6 quoted above.

4. Rule is made absolute to the aforesaid extent with no order as to costs.

[Akshay H. Mehta, J.]

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